

MARCH 9, 1816.

Read twice and committed to the committee of the whole House on the report of the committee of Ways and Means on the subject of Revenue.

## A Bill

*To abolish the existing duties on spirits distilled within the United States, and to lay other duties, in lieu of those at present imposed, on licenses to distillers of spirituous liquors.*

1    *Be it enacted by the Senate and House of Representatives of*  
2    *the United States of America, in Congress assembled, That*  
3    *from and after the thirty-first day of March next, the act en-*  
4    *titled "An act, to provide additional revenues for defraying*  
5    *the expenses of government, and maintaining the public credit,*  
6    *by laying duties on spirits distilled within the United States and*  
7    *Territories thereof, and by amending the act, laying duties on*  
8    *licenses to distillers of spirituous liquors," passed the twenty-*  
9    *first day of December, one thousand eight hundred and four-*  
10    *teen, shall cease and determine, excepting inasmuch as the*  
11    *same is applicable to the duty payable for licenses for stills or*  
12    *boilers granted previously to the first day of April next: Pro-*

13 *vided*, That the provisions of the aforesaid act shall remain in  
 14 full force and virtue, so far as the same may relate to the ren-  
 15 dering of the accounts of spirits distilled previous to the first  
 16 day of April next, and to the collection and recovery of all  
 17 duties laid by the said act, that may have accrued previous there-  
 18 to, and which shall then remain outstanding, and to the recovery,  
 19 distribution, and remission of fines, penalties, and forfeitures.  
 20 which may be incurred in relation to the said duties.

1     SEC. 2. *And be it further enacted*, That every person who,  
 2 after the thirty-first day of March next, shall be the owner of  
 3 any still or stills, or other implements in lieu of stills, used for  
 4 the purpose of distilling spirituous liquors, or who shall have  
 5 such still or stills, or implements as aforesaid, under his su-  
 6 perintendence, either as agent for the owner, or on his own  
 7 account, and for which a license extending beyond said day,  
 8 shall not have been previously obtained, and every person  
 9 who, having such license, shall, after its expiration, use or in-  
 10 tend to use any still or stills, or implements as aforesaid,  
 11 either as owner, agent or otherwise, shall, before he shall so  
 12 begin to use such still or stills, or other implements in lieu  
 13 thereof, for the purpose of distilling spirituous liquors, apply  
 14 for, and obtain from the collector appointed by virtue of the  
 15 act entitled, "An act, for the assessment and collection of di-  
 16 rect taxes, and internal duties," for the collection district in  
 17 which such person resides, (or to the deputy of such collector

18 duly authorized,) a license for using the said still or stills, or  
19 other implements as aforesaid; which licenses respectively  
20 shall be granted at the option of the proprietor or possessor of  
21 such still or stills, for any or either of the terms mentioned in  
22 this act, upon the payment in money by such proprietor or  
23 possessor, of the duties payable on the said license or licenses,  
24 according to the provisions of this act, if the said duties shall  
25 not exceed twenty dollars; and if they shall exceed twenty  
26 dollars, on such proprietor or possessor executing and delivering  
27 to the collector or to his deputy as aforesaid, a bond with one  
28 or more sureties, to the satisfaction of such collector or deputy,  
29 conditioned for the payment of said duties at the end of six  
30 months after the expiration of the term for which such license  
31 or licenses, respectively, shall have been granted. And the  
32 said bond shall be taken in the name of the United States of  
33 America, and in such form, as shall be prescribed by the Trea-  
34 sury Department. And if any person shall, after the said  
35 thirty-first day of March next, use or cause to be used any still  
36 or stills, or other implements as aforesaid, in distilling spirit-  
37 uous liquors, or shall be the owner of, or have under his su-  
38 perintendence either as agent or otherwise, any still or stills,  
39 or other implements as aforesaid, which shall, after the said  
40 day, have been used as aforesaid, without having a license  
41 therefor as aforesaid, continuing in force for the whole time,  
42 during which the said still or stills, or implements as afore-

43 said, shall have been thus used, or who shall keep during any  
 44 period for which a license has been granted to such person,  
 45 any still or boiler, or other implement liable to duty in their  
 46 fixtures, in a situation for use, without having first obtained a  
 47 license for the same, agreeably to the provision of this act,  
 48 every such person shall forfeit and pay the sum of one hundred  
 49 dollars, together with double the amount of duties, which  
 50 would have been payable for the term, during which such still  
 51 or stills, or implements as aforesaid, shall be thus used, had  
 52 the said still or stills, or implements aforesaid, been entered ac-  
 53 cording to the provisions of this act, to be recovered with  
 54 costs of suit.

1 SEC. 3. *And be it further enacted,* That if any person shall  
 2 keep in or about his distillery any beer or other liquor, pre-  
 3 pared from grain, for the purpose of distillation, for more than  
 4 eight days, during any time for which such person shall not  
 5 have obtained a license for distillation, he shall forfeit and pay  
 6 the sum of                      dollars for every such offence.

1 SEC. 4. *And be it further enacted,* That the licenses afore-  
 2 said shall and may be granted, for and during the following  
 3 terms or periods, and on the securing of payment as aforesaid,  
 4 of the duties undermentioned, namely,  
 5 For a still or stills employed in distilling spirits from domes-  
 6 tic materials, for a license for the employment thereof, for and

7 during the term of one week, three cents for each gallon of the  
 8 the capacity of every such still, including the head thereof ; for  
 9 a license for and during the term of two weeks, six cents for  
 10 each gallon of its capacity as aforesaid ; for a license for and  
 11 during the term of one month, fourteen cents for each gallon  
 12 of its capacity as aforesaid ; for a license for and during the  
 13 term of two months, twenty-seven cents for each gallon of its ca-  
 14 pacity as aforesaid ; for a license for and during the term of  
 15 three months, forty-one cents for each gallon of its capacity as  
 16 aforesaid ; for a license for and during the term of four months,  
 17 fifty-five cents for each gallon of its capacity as aforesaid ; for  
 18 a license for five months, sixty-eight cents for each gallon of  
 19 its capacity as aforesaid ; for a license for and during the term  
 20 of six months, eighty-two cents for each gallon of its capacity as  
 21 aforesaid ; for a license for one year, one hundred and sixty-  
 22 two cents for each gallon of its capacity as aforesaid : *Provided,*  
 23 That there shall be paid upon each still employed wholly in  
 24 the distillation of roots, but one half the rates of duties above  
 25 mentioned, according to the capacity of such still.

26 For a still or stills employed in distilling spirits from foreign  
 27 materials, for a license for the employment thereof for and dur-  
 28 ing the term of one month, seventeen cents for each gallon of  
 29 the capacity of every such still, including the head thereof ;  
 30 for a license for and during the term of three months, fifty-  
 31 one cents for each gallon of its capacity as aforesaid ; for a

32 license for and during the term of six months, one hundred  
 33 and two cents for each gallon of its capacity as aforesaid;  
 34 for a license for one year two hundred and three cents for  
 35 each gallon of its capacity as aforesaid.

36 And for every boiler, however constructed, employed for  
 37 the purpose of generating steam in those distilleries where  
 38 wooden or other vessels are used instead of metal stills, and  
 39 the action of steam is substituted for the immediate application  
 40 of fire to the materials from which the spirituous liquors are  
 41 distilled, for a license for the employment thereof, double the  
 42 amount on each gallon of the capacity of the said boiler, in-  
 43 cluding the head thereof, which would be payable for the said  
 44 license if granted for the same term and for the employment on  
 45 the same materials of a still or stills to the contents of which,  
 46 being the materials from whence the spirituous liquors are  
 47 drawn, an immediate application of fire, during the process of  
 48 distillation, is made.

1 SEC. 5. *And be it further enacted*, That it shall be the duty of  
 2 the collectors, within their respective districts, to grant licenses  
 3 for distilling, which licenses shall be marked with a mark de-  
 4 noting the rate of duty thereupon, and shall be signed by the  
 5 commissioner of the revenue, and being countersigned by the  
 6 collector who shall issue the same, or cause the same to be is-  
 7 sued, shall be granted to any person who shall desire the same.

8 upon application in writing, and upon payment or securing of  
9 payment as aforesaid, of the sum or duty payable by this act,  
10 upon each license requested.

1 SEC. 6. *And be it further enacted,* That the application in  
2 writing, to be made by any person applying for a license for  
3 distilling as aforesaid, shall state the place of distilling, the num-  
4 ber and contents of the still or stills, boiler or boilers, and  
5 whether intended to distil spirituous liquors from foreign or  
6 domestic materials. And every person making a false state-  
7 ment in either of the said particulars, or who shall distil spirit-  
8 uous liquors from materials other than those stated in the ap-  
9 plication aforesaid, as well as the owner or superintendant of  
10 any distillery, still, or stills, with respect to which such false  
11 statement shall have been made, or which shall be thus un-  
12 lawfully employed, shall forfeit and pay the sum of one hun-  
13 dred and fifty dollars, to be recovered with costs of suit.

1 SEC. 7. *And be it further enacted,* That every such collector  
2 or his deputy, duly authorized under his hand and seal, shall  
3 be authorized to enter, at any time [between the rising and set-  
4 ting of the sun] any distillery, or place where any still, boiler,  
5 or other vessels used in distillation are kept or used within his  
6 collection district, for the purpose of inspecting, examining or  
7 measuring the same, and the other vessels therein. And every  
8 owner of such distillery, stills, or boilers, or other vessels, or

9 person having the care, superintendence or management of the  
 10 same, who shall refuse to admit such officer as aforesaid, or to  
 11 suffer him to inspect, examine, or measure the same, shall, for  
 12 every such refusal, forfeit and pay the sum of five hundred  
 13 dollars.

1 SEC. 8. *And be it further enacted,* That in cases in which a  
 2 license for stills or boilers may have been granted for their  
 3 employment, according to the present rates of duty, for a pe-  
 4 riod extending beyond the thirty-first day of March, one thou-  
 5 sand eight hundred and sixteen, the person to whom the same  
 6 may have been granted or transferred shall, on or before the  
 7 said day, pay or secure the payment, in manner aforesaid, of a  
 8 sum equal to such proportion of the additional duty hereby  
 9 imposed on licenses for stills and boilers as said period bears  
 10 to that for which the said license was granted; the payment of  
 11 which sum shall be endorsed by the collector on said license.  
 12 And if any still or boiler shall, after the said thirty-first day  
 13 of March, be employed in distilling spirituous liquors without  
 14 the additional duty having been previously paid or secured as  
 15 aforesaid, the owner, agent, or superintendent thereof shall for-  
 16 feit and pay the sum of one hundred dollars, together with  
 17 double the amount of the said additional duties.

1 SEC. 9. *And be it further enacted,* That all the provisions of  
 2 this act, shall be deemed to apply to any still, or boiler, or other



3 vessel used in distillation, which shall be employed in the rec-  
 4 tification of spirituous liquors.

1 SEC. 10. *And be it further enacted*, That any license here-  
 2 tofore or hereafter granted for employing a still, boiler, or other  
 3 vessel, in distilling spirits from foreign materials, shall author-  
 4 ize the distilling spirits from domestic materials also.

1 SEC. 11. *And be it further enacted*, That a deduction at  
 2 the rate of eight per centum per annum shall be made from  
 3 the duty payable for a license to distil spirituous liquors, on  
 4 the payment thereof at the time of obtaining the same.

1 SEC. 12. *And be it further enacted*, That in future it shall  
 2 be lawful for the distiller or distillers of domestic spirits, and  
 3 all persons from whose materials such spirits shall be distilled,  
 4 to sell without a license, to retail any quantity thereof, not less  
 5 than one gallon.

1 SEC. 13. *And be it further enacted*, That the several provi-  
 2 sions of "An act making further provision for the collection  
 3 of internal duties, and for the appointment and compensation  
 4 of assessors," passed on the second day of August, one  
 5 thousand eight hundred and thirteen, shall, and are hereby  
 6 declared to apply in full force to the duties laid by, and to be  
 7 collected under, this act, the same as if such duties and this

8 act were recognised therein; which said duties shall be col-  
 9 lected by the same collectors, in the same manner, for the  
 10 for the same commissions, and under the same directions, as  
 11 as are thereby established in relation to the other internal du-  
 12 ties: and all the obligations, duties, and penalties thereby im-  
 13 posed upon collectors, are hereby imposed upon the collectors  
 14 of the duties laid by this act.

1 SEC. 14. *And be it further enacted*, That it shall be the duty  
 2 of the collectors aforesaid, in their respective districts, and  
 3 they are hereby authorized to collect the duties imposed by  
 4 this act, and to prosecute for the recovery of the same, and  
 5 for the recovery of any sum or sums which may be forfeited  
 6 by virtue of this act. And all fines, penalties, and forfeitures,  
 7 which shall be incurred by force of this act shall and may be  
 8 sued for and recovered in the name of the United States, or  
 9 of the collector within whose district any such fine, penalty,  
 10 or forfeiture shall have been incurred, by bill, plaint, or in-  
 11 formation, one moiety thereof to the use of the United States,  
 12 and the other moiety thereof to the use of the person who, if  
 13 a collector, shall first discover, if other than a collector, shall  
 14 first inform of the cause, matter, or thing, whereby any such  
 15 fine, penalty, or forfeiture, shall have been incurred.